

(d) Motor vehicles used under this section shall be exempt from the provisions of Article III, Chapter Fifty-five (55), Section Two thousand six hundred twelve (2612) of the Consolidated Statutes, and amendments thereto, but the Commissioner of Revenue shall furnish serial license number plates, or tags, of a design to easily distinguish the class of operation and to evidence the payment of the license tax imposed herein, but he, nor his agents nor deputies, shall sell any license number plate, or tag, for use under the provisions of this section unless and until the holder of a franchise presents a certificate from the Corporation Commission designating the number of the plate to be so sold and certifying that such vehicles' specification and insurance complies with the law of the State and rules and regulations made thereunder.

Vehicles taxed hereunder exempt from certain other privilege taxes.

Identifying tags to be furnished.

(e) The provisions of this section as to license tax shall become effective January first, one thousand nine hundred and thirty-two, and annually thereafter, and the franchise tax imposed hereunder shall become due and payable at the end of each month thereafter, and shall be ascertained, determined, and assessed by the Commissioner of Revenue, who shall collect same in the manner provided herein, and shall be deposited to the credit of the General Fund of the State. No additional franchise tax, license tax, or other fee shall be imposed by the State against such motor vehicle carriers because of such franchise or license, nor upon motor vehicles operated under such franchise, nor shall any county, city, or town impose a franchise tax, license tax, or other fee upon them.

Provisions of section effective January 1, 1932.

Taxes herein credited to General Fund of State.

No other franchise tax collectible.

(f) Whenever such franchise tax, imposed, computed, and certified as herein provided, shall remain due and unpaid for a period of thirty days, it shall be the duty of the Commissioner of Revenue to certify the same to the sheriff of any county of this State in which such delinquent carrier is operating, which said certificate to said sheriff shall have all the force and effect of a judgment and execution, and the said sheriff is hereby authorized and directed to levy upon any property in said county owned by said delinquent carrier, and to sell the same for the payment of said tax as other property is sold in the State for the non-payment of taxes, and for such service the sheriff shall be allowed the fees now prescribed by law for sales under execution, and the cost in such cases shall be paid by the delinquent taxpayer; and upon the filing of such certificate with the sheriff the franchise certificate issued to such operator shall become null and void, and shall be cancelled by the Corporation Commission by order. If the operator whose franchise certificate has been

Failure to pay tax for 30 days empowers sheriff to levy upon property for payment.

Levy and sale.

Fees allowed sheriffs.

Cancellation of franchise certificate